CARRIERS-LIABILITY FOR BAGGAGE WHERE PASSENGER IS NOT OWNER.—A travelling salesman in plaintiff's employ took passage on the defendant's line, checking his employer's sample trunks as his own baggage. A fire, the cause of which was unknown, destroyed the trunks in question. *Held,* that though the custom of accepting sample trunks as baggage waived any objection on that score, yet the carrier, having had no knowledge that the passenger was not the owner, was liable, as gratuitous bailee, only for gross negligence or willful misconduct. *Lusk* v. *Bloch* (Okla. 1917) 168 Pac. 430.

Modern American methods of checking baggage and of running separate trains for it have tended to modify the basic and established conception of baggage as a certain class of articles accompanying the owner incidental to his transportation. As a result it has been held that carriers are under an insurer's liability though the owner take a different train from that carrying the baggage, *cf. McKibbin* v. *Wisconsin Central R. R.* (1907) 100 Minn. 270, 110 N. W. 964, and even if he does not use his ticket at all. *Alabama Great Southern R. R.* v. *Knox* (1913) 184 Ala. 485, 63 So. 538. The requirement of ownership still persists however, and if the passenger is not the owner and the carrier is ignorant thereof, it is only liable as a gratuitous bailee, *Cattaraugus Cutlery Co.* v. *Buffalo Ry.* (1897) 24 App. Div. 267, 48 N. Y. Supp. 451, though a contrary doctrine and one which seems much more reasonable has arisen that ownership is immaterial if the articles in question are technically baggage or through waiver may be classed as such. *Lake Shore etc. R. R.* v. *Hochstim* (1897) 67 Ill. App. 514. A carrier may by accepting articles as baggage with knowledge that the passenger is not the owner, or by customarily doing so, waive the requirement of ownership and thereby assume an insurer's liability. *Ft. Worth R. R.* v. *Rosenthal Millinery Co.* (Tex. Civ. App. 1895) 29 S. W. 196. And similarly knowledge or custom may operate to effect a waiver of the fact that the articles are not, strictly, baggage, *Kansas City etc. Ry.* v. *McGahey* (1897) 63 Ark. 344, 38 S. W. 659. So, sample trunks, though not ordinarily included in the term baggage, *Haines* v. *Chicago etc. R. R.* (1882) 29 Minn. 160, 12 N. W. 447, may, through waiver, be classed as such. *Salleby* v. *Central R. R. of N. J.* (1904) 99 App. Div. 163, 90 N. Y. Supp. 1042. The court in the principal case takes judicial notice of the custom of carriers in that state to accept salesmen's sample trunks for carriage as baggage, and concludes therefrom that though they are to be regarded as baggage, yet since the carrier did not know that the passenger was not the owner, it is only liable as gratuitous bailee. It is submitted that the above custom should operate as a waiver of the ownership requirement as well, and that the carrier was therefore under an insurer's liability. *Cf. Ft. Worth R. R.* v. *Rosenthal Millinery Co., supra.*

CONSTITUTIONAL LAW—TAXATION—FOREIGN CORPORATIONS.—An Illinois corporation engaged in both local and interstate commerce in Texas where it had depots and warehouses was required to pay a franchise tax the amount of which was based on capital stock. *Held,* the tax is invalid. *Looney* v. *Crane Co.* (1917) 38 Sup. Ct. 85.

Though a state may not impose direct taxation on interstate commerce, *Galveston, Harrisburg, etc. Ry.* v. *Texas* (1907) 210 U. S. 217, 28 Sup. Ct. 638; *Oklahoma* v. *Wells, Fargo & Co.* (1911) 223 U. S. 298, 32 Sup. Ct. 218, it may tax intrastate commerce or the privilege